

# Table of Contents

## **I. Cover Letter**

## **II. Executive Summary Sheet**

## **III Monthly Status Report**

## **IV. FSA Reconciliation Status**

## **V. Internal Control Write-ups:**

### **1.0 Fund Balance With Treasury**

- FSA's Statement of Transactions SF 224 Preparation
- Reconciling FSA's Statement of Differences, SF 6652 with Treasury
- Reconciling FSA's Un-disbursed Appropriation Account Ledger FMS 6653 with FSA's Accounts 1010

### **4.0 Capital Assets**

- Capital Assets Depreciation & Amortization
- Capitalization Thresholds
- Capital Assets Inventory
- Capital Assets Documentation
- FSA's Capital Assets Control & Physical Security
- FSA's Supervision of its Employees
- FSA's Capital Assets Transactions Segregation of Duties
- FSA's Capital Assets Recording
- FSA's Capital Assets Useful Life Periods
- FSA's Management of its Capital Assets
- FSA's Reconciliation of its Capital Assets

### **6.0 Financial Reporting**

- Financial Statements & Footnotes
- Audit of Financial Statements
- FSA's Report on Receivables Due from the Public
- FSA's Preparation of the FMS 2108 Year-end Closing Statement
- FSA's Report on Budget Execution (SF-133)
- FSA's Managerial Cost Accounting Reports